

Single Audit Extensions

Background: OMB Circular A-133 requires a subrecipient to have a single audit within 9 months after the end of its fiscal year if they spend more than \$500,000 in federal grant funds. Occasionally, subrecipients request an extension of the 9 month deadline and they may contact the State of Vermont granting agency (Pass-Through Entity) to approve their request.

Issue: Does the State of Vermont have the authority to grant extensions to the 9 month deadline for a subrecipient to complete its single audit in accordance with A-133?

Resolution: No, OMB Circular A-133 does not give the authority to approve extension requests to Pass-Through Entities. OMB Circular A-133, §____.400 (a)(2), gives federal agencies the authority to grant extensions of the 9 month deadline. This same authority is not granted to pass-through entities. (This is reiterated on the Federal Audit Clearinghouse website FAQ #9 which is referenced below.)

Therefore, the State of Vermont does not have the authority to approve extension of any deadlines set forth in A-133. This is true even for subrecipients who do not receive any direct federal grants.

Procedure: A subrecipient who requests an extension of the 9 month single audit deadline should be directed to contact their federal cognizant or oversight agency instead of the State of Vermont. (Please see #18 in the References section below for information regarding determining the cognizant/oversight agency.) The subrecipient should send a copy of the federal decision letter or approval to the State of Vermont Primary Pass-Through Entity for their files and for recording in VISION prior to the audit due date.

Single audit reports not received by their due date and that have not had an approved federal extension request should be considered delinquent and are subject to appropriate follow-up in accordance with a department's Subrecipient Monitoring Plan.

References: Federal Audit Clearinghouse - Frequently Asked Questions

(<http://harvester.census.gov/sac/FAQ>)

9. Q- How do I request an extension on the due date?

A- Extensions may only be granted by the Auditee's Federal oversight or cognizant agency. Federal agency contact information can be obtained from OMB Circular A-133 Compliance Supplement, Appendix III at <http://harvester.census.gov/fac/APPX3.htm>.

18. Q- How do I determine the Federal oversight agency?

A- The oversight agency is the Federal agency that awarded the greatest amount of direct awards expended. If no direct awards were expended, the Federal agency that awarded the greatest amount of indirect awards expended is assigned oversight responsibility. Oversight agencies are identified by the Federal Audit Clearinghouse in the online database based on the expenditures reported in the year of the audit.

The Federal oversight (or cognizant) status and Federal agency for an audit is listed at the bottom of page two of completed Form SF-SAC data for that audit. Completed Form SF-SAC data for any completed audit can be found by searching the Single Audit database.